

CitizenAudit.org

Form **990-T****Exempt Organization Business Income Tax Return**
(and proxy tax under section 6033(e))

OMB No 1545-0687

2008Open to Public Inspection
for 501(c)(3) Organizations OnlyDepartment of the Treasury
Internal Revenue ServiceFor calendar year 2008 or other tax year beginning _____, 2008, and
ending _____, 20 _____ ▶ See separate instructions.**A** Check box if
address changed**B** Exempt under section

- ☒ 501(c)(3) (3)
- ☐ 408(e) ☐ 220(e)
- ☐ 408A ☐ 530(a)
- ☐ 529(a)

C Book value of all assets
at end of year**3,045,156,682****Print
or
Type**

Name of organization (Check box if name changed and see instructions)

BRIGHAM YOUNG UNIVERSITY

Number, street, and room or suite no. If a P.O. box, see page 9 of instructions

B-280 ASB PO Box 21228

City or town, state, and ZIP code

PROVO, UT 84602-1128**D** Employer identification number
(Employees' trust, see instructions for Block D
on page 9)**87 0217280****E** Unrelated business activity codes
(See instructions for Block E on page 9)**445100 524298****F** Group exemption number (See instructions for Block F on page 9.) ▶**G** Check organization type ▶ ☒ 501(c) corporation ☐ 501(c) trust ☐ 401(a) trust ☐ Other trust**H** Describe the organization's primary unrelated business activity. ▶ **FARMING, GROCERY STORE, INSURANCE, ADVERTISING****I** During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? ▶ ☒ Yes ☐ No
If "Yes," enter the name and identifying number of the parent corporation. ▶ **The Church of Jesus Christ of LDS 23-7300405****J** The books are in care of ▶ **BRIGHAM YOUNG UNIVERSITY**

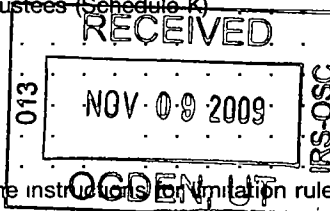
Telephone number ▶ (801) 422-6631

Part I Unrelated Trade or Business Income

	(A) Income	(B) Expenses	(C) Net
1a Gross receipts or sales 3,033,166			
b Less returns and allowances c Balance ▶ 1c			
2 Cost of goods sold (Schedule A, line 7)	2 1,673,196		
3 Gross profit. Subtract line 2 from line 1c	3 1,359,970		1,359,970
4a Capital gain net income (attach Schedule D)	4a		
b Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)	4b		
c Capital loss deduction for trusts	4c		
5 Income (loss) from partnerships and S corporations (attach statement)	5		
6 Rent income (Schedule C)	6		
7 Unrelated debt-financed income (Schedule E)	7		
8 Interest, annuities, royalties, and rents from controlled organizations (Schedule F)	8		
9 Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)	9		
10 Exploited exempt activity income (Schedule I)	10		
11 Advertising income (Schedule J)	11 195,143	69,164	125,979
12 Other income (See page 11 of the instructions; attach schedule.)	12		
13 Total. Combine lines 3 through 12	13 1,555,113	69,164	1,485,949

Part II Deductions Not Taken Elsewhere (See page 11 of the instructions for limitations on deductions.)
(Except for contributions, deductions must be directly connected with the unrelated business income.)

14 Compensation of officers, directors, and trustees (Schedule K)	14		
15 Salaries and wages	15	513,590	
16 Repairs and maintenance	16	24,942	
17 Bad debts	17		
18 Interest (attach schedule)	18		
19 Taxes and licenses	19	22,460	
20 Charitable contributions (See page 13 of the instructions for limitation rules.)	20	16,054	
21 Depreciation (attach Form 4562)	21	44,735	
22 Less depreciation claimed on Schedule A and elsewhere on return	22a		22b 44,735
23 Depletion	23		
24 Contributions to deferred compensation plans	24		
25 Employee benefit programs	25		
26 Excess exempt expenses (Schedule I)	26		
27 Excess readership costs (Schedule J)	27		
28 Other deductions (attach schedule) See Attachment Number Two	28	371,888	
29 Total deductions. Add lines 14 through 28	29	993,669	
30 Unrelated business taxable income before net operating loss deduction. Subtract line 29 from line 13	30	492,280	
31 Net operating loss deduction (limited to the amount on line 30)	31		
32 Unrelated business taxable income before specific deduction. Subtract line 31 from line 30	32	492,280	
33 Specific deduction (Generally \$1,000, but see line 33 instructions for exceptions.)	33	1,000	
34 Unrelated business taxable income. Subtract line 33 from line 32. If line 33 is greater than line 32, enter the smaller of zero or line 32	34	491,280	



SCANNED NOV 12 2009

65 15

Part III Tax Computation

35 Organizations Taxable as Corporations. See instructions for tax computation on page 15. Controlled group members (sections 1561 and 1563) check here <input type="checkbox"/> See instructions and:		
a Enter your share of the \$50,000, \$25,000, and \$9,925,000 taxable income brackets (in that order): (1) \$ (2) \$ (3) \$		
b Enter organization's share of: (1) Additional 5% tax (not more than \$11,750) \$ (2) Additional 3% tax (not more than \$100,000) \$		
c Income tax on the amount on line 34	35c	171,948
36 Trusts Taxable at Trust Rates. See instructions for tax computation on page 16. Income tax on the amount on line 34 from: <input type="checkbox"/> Tax rate schedule or <input type="checkbox"/> Schedule D (Form 1041)	36	
37 Proxy tax. See page 16 of the instructions	37	
38 Alternative minimum tax	38	
39 Total. Add lines 37 and 38 to line 35c or 36, whichever applies	39	171,948

Part IV Tax and Payments

40a Foreign tax credit (corporations attach Form 1118, trusts attach Form 1116)	40a		
b Other credits (see page 17 of the instructions)	40b		
c General business credit. Attach Form 3800	40c		
d Credit for prior year minimum tax (attach Form 8801 or 8827)	40d		
e Total credits. Add lines 40a through 40d	40e		
41 Subtract line 40e from line 39	41	171,948	
42 Other taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Form 8697 <input type="checkbox"/> Form 8866 <input type="checkbox"/> Other (attach schedule)	42		
43 Total tax. Add lines 41 and 42	43	171,948	
44a Payments: A 2007 overpayment credited to 2008	44a	30,019	
b 2008 estimated tax payments	44b	164,500	
c Tax deposited with Form 8868	44c		
d Foreign organizations: Tax paid or withheld at source (see instructions)	44d		
e Backup withholding (see instructions)	44e		
f Other credits and payments: <input type="checkbox"/> Form 2439 <input checked="" type="checkbox"/> Form 4136 6,849 <input checked="" type="checkbox"/> Other 196 - ATT NO. 4 Total	44f	7,045	
45 Total payments. Add lines 44a through 44f	45	201,564	
46 Estimated tax penalty (see page 4 of the instructions). Check if Form 2220 is attached <input type="checkbox"/>	46		
47 Tax due. If line 45 is less than the total of lines 43 and 46, enter amount owed	47		
48 Overpayment. If line 45 is larger than the total of lines 43 and 46, enter amount overpaid	48	29,616	
49 Enter the amount of line 48 you want: Credited to 2009 estimated tax 29,616 Refunded	49		

Part V Statements Regarding Certain Activities and Other Information (see instructions on page 18)

1 At any time during the 2008 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If YES, the organization may have to file Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts. If YES, enter the name of the foreign country here SEE ATTACHMENT NO. THREE	Yes	No
2 During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If YES, see page 5 of the instructions for other forms the organization may have to file.		<input checked="" type="checkbox"/>
3 Enter the amount of tax-exempt interest received or accrued during the tax year \$		

Schedule A—Cost of Goods Sold. Enter method of inventory valuation **LOWER OF COST OR MARKET**

1 Inventory at beginning of year	1	97,291	6 Inventory at end of year	6	509,636
2 Purchases	2	2,085,541	7 Cost of goods sold. Subtract line 6 from line 5. Enter here and in Part I, line 2	7	1,673,196
3 Cost of labor	3		8 Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?	Yes	No
4a Additional section 263A costs (attach schedule)	4a				<input checked="" type="checkbox"/>
b Other costs (attach schedule)	4b				
5 Total. Add lines 1 through 4b	5	2,182,832			

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Sign Here **Brian Evans** **11/3/09** **CFO/ADMIN. VICE PRES.**

Signature of officer Date Title

May the IRS discuss this return with the preparer shown below (see instructions)? ☐ Yes ☒ No

Paid Preparer's Use Only	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN
	Firm's name (or yours if self-employed), address, and ZIP code	EIN	Phone no ()	

Schedule C—Rent Income (From Real Property and Personal Property Leased With Real Property)

(see instructions on page 19)

1 Description of property(1)
(2)
(3)
(4)**2 Rent received or accrued****(a)** From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)**(b)** From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)**3(a)** Deductions directly connected with the income in columns 2(a) and 2(b) (attach schedule)(1)
(2)
(3)
(4)

Total

Total

(c) Total income. Add totals of columns 2(a) and 2(b). Enter here and on page 1, Part I, line 6, column (A) ▶**(b) Total deductions.** Enter here and on page 1, Part I, line 6, column (B) ▶**Schedule E—Unrelated Debt-Financed Income** (see instructions on page 19)**1 Description of debt-financed property****2 Gross income from or allocable to debt-financed property****3 Deductions directly connected with or allocable to debt-financed property****(a)** Straight line depreciation (attach schedule)**(b)** Other deductions (attach schedule)(1)
(2)
(3)
(4)**4 Amount of average acquisition debt on or allocable to debt-financed property** (attach schedule)**5 Average adjusted basis of or allocable to debt-financed property** (attach schedule)**6 Column 4 divided by column 5****7 Gross income reportable** (column 2 × column 6)**8 Allocable deductions** (column 6 × total of columns 3(a) and 3(b))(1)
(2)
(3)
(4) %
 %
 %
 %

Enter here and on page 1, Part I, line 7, column (A)

Enter here and on page 1, Part I, line 7, column (B)

Totals ▶**Total dividends-received deductions** included in column 8 ▶**Schedule F—Interest, Annuities, Royalties, and Rents From Controlled Organizations** (see instructions on page 20)**1 Name of controlled organization****2 Employer identification number****Exempt Controlled Organizations****3 Net unrelated income (loss)** (see instructions)**4 Total of specified payments made****5 Part of column 4 that is included in the controlling organization's gross income****6 Deductions directly connected with income in column 5**(1)
(2)
(3)
(4)**Nonexempt Controlled Organizations****7 Taxable income****8 Net unrelated income (loss)** (see instructions)**9 Total of specified payments made****10 Part of column 9 that is included in the controlling organization's gross income****11 Deductions directly connected with income in column 10**(1)
(2)
(3)
(4)Add columns 5 and 10
Enter here and on page 1, Part I, line 8, column (A).Add columns 6 and 11
Enter here and on page 1, Part I, line 8, column (B)**Totals** ▶

General Business Credit

► See separate instructions.
► Attach to your tax return.

OMB No 1545-0895

2008

Attachment
Sequence No **22**

Name(s) shown on return

BRIGHAM YOUNG UNIVERSITY

Identifying number

87-0217280

Part I Current Year Credit

Important: You may not be required to complete and file a separate credit form (shown in parentheses below) to claim the credit. For details, see the instructions.

1a Investment credit (Form 3468, Part II only) (attach Form 3468)	1a	
b Welfare-to-work credit (Form 8861)	1b	
c Credit for increasing research activities (Form 6765)	1c	4,422
d Low-income housing credit (Form 8586, Part I only) (enter EIN if claiming this credit from a pass-through entity: -)	1d	
e Disabled access credit (Form 8826) (do not enter more than \$5,000)	1e	
f Renewable electricity production credit (Form 8835, Part I only)	1f	
g Indian employment credit (Form 8845)	1g	
h Orphan drug credit (Form 8820)	1h	
i New markets credit (Form 8874) (enter EIN if claiming this credit from a pass-through entity: -)	1i	
j Credit for small employer pension plan startup costs (Form 8881) (do not enter more than \$500)	1j	
k Credit for employer-provided child care facilities and services (Form 8882) (enter EIN if claiming this credit from a pass-through entity: -)	1k	
l Biodiesel and renewable diesel fuels credit (attach Form 8864)	1l	
m Low sulfur diesel fuel production credit (Form 8896)	1m	
n Distilled spirits credit (Form 8906)	1n	
o Nonconventional source fuel credit (Form 8907)	1o	
p Energy efficient home credit (Form 8908)	1p	
q Energy efficient appliance credit (Form 8909)	1q	
r Alternative motor vehicle credit (Form 8910) (enter EIN if claiming this credit from a pass-through entity: -)	1r	
s Alternative fuel vehicle refueling property credit (Form 8911)	1s	
t Credits for affected Midwestern disaster area employers (Form 5884-A)	1t	
u Mine rescue team training credit (Form 8923)	1u	
v Agricultural chemicals security credit (Form 8931)	1v	
w Credit for employer differential wage payments (Form 8932)	1w	
x Carbon dioxide sequestration credit (Form 8933)	1x	
y Credit for contributions to selected community development corporations (Form 8847)	1y	
z General credits from an electing large partnership (Schedule K-1 (Form 1065-B))	1z	
2 Add lines 1a through 1z	2	4,422
3 Passive activity credits included on line 2 (see instructions)	3	4,422
4 Subtract line 3 from line 2	4	0
5 Passive activity credits allowed for 2008 (see instructions)	5	0
6 Carryforward of general business credit to 2008. See instructions for the schedule to attach	6	
7 Carryback of general business credit from 2009 (see instructions)	7	
8 Current year credit. Add lines 4 through 7	8	0

Part II Allowable Credit (Continued)**Note.** If you are not filing Form 8844, skip lines 20 through 24 and enter -0- on line 25.

20	Multiply line 16 by 75%	20	0
21	Enter the greater of line 15 or line 20	21	36,737
22	Subtract line 21 from line 13. If zero or less, enter -0-	22	135,211
23	Subtract line 19b from line 22. If zero or less, enter -0-	23	135,211
24	Enter the amount from Form 8844, line 10 or line 12	24	
25	Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 23 or line 24	25	
26	Subtract line 15 from line 13. If zero or less, enter -0-	26	135,211
27	Add lines 19b and 25	27	0
28	Subtract line 27 from line 26. If zero or less, enter -0-	28	135,211
29a	Enter the investment credit from Form 3468, Part III, line 18 (attach Form 3468)	29a	
b	Enter the work opportunity credit from Form 5884, line 10 or line 12	29b	
c	Enter the alcohol and cellulosic biofuel fuels credit from Form 6478, line 15 or line 17	29c	
d	Enter the low-income housing credit from Form 8586, Part II, line 18 or line 20	29d	
e	Enter the renewable electricity, refined coal, and Indian coal production credit from Form 8835, Part II, line 36 or line 38	29e	
f	Enter the credit for employer social security and Medicare taxes paid on certain employee tips from Form 8846, line 12	29f	
g	Enter the qualified railroad track maintenance credit from Form 8900, line 12	29g	
30	Add lines 29a through 29g	30	0
31	Enter the smaller of line 28 or line 30	31	0
32	Credit allowed for the current year. Add lines 27 and 31. Report the amount from line 32 (if smaller than the sum of lines 8, 24, and 30, see instructions) as indicated below or on the applicable line of your return: <ul style="list-style-type: none"> • Individuals. Form 1040, line 54 or Form 1040NR, line 49 • Corporations. Form 1120, Schedule J, line 5c • Estates and trusts. Form 1041, Schedule G, line 2c 	32	0

Credit for Increasing Research Activities

► Attach to your tax return.

OMB No 1545-0619

2008

Attachment
Sequence No **81**

Name(s) shown on return

Identifying number

BRIGHAM YOUNG UNIVERSITY

87-0217280

Section A—Regular Credit. Skip this section and go to Section B or C if you are electing or previously elected (and are not revoking) the alternative incremental credit or the alternative simplified credit, respectively.

1	Certain amounts paid or incurred to energy consortia (see instructions)		1	
2	Basic research payments to qualified organizations (see instructions)	2		
3	Qualified organization base period amount	3		
4	Subtract line 3 from line 2. If zero or less, enter -0-		4	
5	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	5		
6	Cost of supplies	6		
7	Rental or lease costs of computers (see instructions)	7		
8	Enter the applicable percentage of contract research expenses (see instructions)	8		
9	Total qualified research expenses. Add lines 5 through 8	9		
10	Enter fixed-base percentage, but not more than 16% (see instructions)	10	%	
11	Enter average annual gross receipts (see instructions)	11		
12	Multiply line 11 by the percentage on line 10	12		
13	Subtract line 12 from line 9. If zero or less, enter -0-	13		
14	Multiply line 9 by 50% (.50)	14		
15	Enter the smaller of line 13 or line 14		15	
16	Add lines 1, 4, and 15		16	
17	Are you electing the reduced credit under section 280C? ► Yes <input type="checkbox"/> No <input type="checkbox"/> If "Yes," multiply line 16 by 13% (.13). If "No," multiply line 16 by 20% (.20) and see the instructions for the schedule that must be attached. Members of controlled groups or businesses under common control: see instructions for the schedule that must be attached		17	

Section B—Alternative Incremental Credit. Skip this section if you are completing Section A or C.

18	Certain amounts paid or incurred to energy consortia (see the line 1 instructions)		18	
19	Basic research payments to qualified organizations (see the line 2 instructions)	19		
20	Qualified organization base period amount (see the line 3 instructions)	20		
21	Subtract line 20 from line 19. If zero or less, enter -0-		21	
22	Add lines 18 and 21		22	
23	Multiply line 22 by 20% (.20)		23	
24	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	24		
25	Cost of supplies	25		
26	Rental or lease costs of computers (see the line 7 instructions)	26		
27	Enter the applicable percentage of contract research expenses (see the line 8 instructions)	27		
28	Total qualified research expenses. Add lines 24 through 27	28		
29	Enter average annual gross receipts (see the line 11 instructions)	29		
30	Multiply line 29 by 1% (.01)	30		
31	Subtract line 30 from line 28. If zero or less, enter -0-	31		
32	Multiply line 29 by 1.5% (.015)	32		
33	Subtract line 32 from line 28. If zero or less, enter -0-	33		
34	Subtract line 33 from line 31	34		
35	Multiply line 29 by 2% (.02)	35		
36	Subtract line 35 from line 28. If zero or less, enter -0-	36		
37	Subtract line 36 from line 33	37		

Domestic Production Activities Deduction

► Attach to your tax return. ► See separate instructions.

Name(s) as shown on return BRIGHAM YOUNG UNIVERSITY		Identifying number 87-0217280	
1	Domestic production gross receipts (DPGR)	1	
2	Allocable cost of goods sold. If you are using the small business simplified overall method, skip lines 2 and 3	2	
3	Enter deductions and losses allocable to DPGR (see instructions)	3	
4	If you are using the small business simplified overall method, enter the amount of cost of goods sold and other deductions or losses you ratably apportion to DPGR. All others, skip line 4	4	
5	Add lines 2 through 4	5	
6	Subtract line 5 from line 1	6	
7	Qualified production activities income from estates, trusts, and certain partnerships and S corporations (see instructions)	7	34,294
8	Add lines 6 and 7. Estates and trusts, go to line 9, all others, skip line 9 and go to line 10	8	34,294
9	Amount allocated to beneficiaries of the estate or trust (see instructions)	9	
10	Qualified production activities income. Estates and trusts, subtract line 9 from line 8, all others, enter amount from line 8. If zero or less, enter -0- here, skip lines 11 through 19, and enter -0- on line 20	10	34,294
11	Income limitation (see instructions): <ul style="list-style-type: none"> • Individuals, estates, and trusts. Enter your adjusted gross income figured without the domestic production activities deduction • All others. Enter your taxable income figured without the domestic production activities deduction (tax-exempt organizations, see instructions) 	11	504,976
12	Enter the smaller of line 10 or line 11. If zero or less, enter -0- here, skip lines 13 through 19, and enter -0- on line 20	12	34,294
13	Enter 6% of line 12	13	2,058
14	Form W-2 wages (see instructions)	14	
15	Form W-2 wages from estates, trusts, and certain partnerships and S corporations (see instructions)	15	28,971
16	Add lines 14 and 15. Estates and trusts, go to line 17, all others, skip line 17 and go to line 18	16	28,971
17	Amount allocated to beneficiaries of the estate or trust (see instructions)	17	
18	Estates and trusts, subtract line 17 from line 16, all others, enter amount from line 16	18	28,971
19	Form W-2 wage limitation. Enter 50% of line 18	19	14,486
20	Enter the smaller of line 13 or line 19	20	2,058
21	Domestic production activities deduction from cooperatives. Enter deduction from Form 1099-PATR, box 6	21	
22	Expanded affiliated group allocation (see instructions)	22	
23	Domestic production activities deduction. Combine lines 20 through 22 and enter the result here and on Form 1040, line 35; Form 1120, line 25; or the applicable line of your return	23	2,058

☐ CORRECTED (if checked)

PAYER'S name, street address, city, state, ZIP code, and telephone no Copyright Clearance Center 222 Rosewood Drive Danvers, MA 01923 (978) 646-2800	1 Rents \$	2 Royalties \$ 669 59	OMB No 1545-0115 2008 Form 1099-MISC Miscellaneous Income Copy B - For Recipient <small>This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.</small> PAYER'S federal ID number 13-2922432	
	3 Other income \$	4 Federal income tax withheld \$ 62.02		13-2922432
	5 Fishing boat proceeds \$	6 Medical and health care payments \$		13-2922432
	7 Nonemployee compensation \$	8 Substitute payments in lieu of dividends or interest \$		13-2922432
RECIPIENT'S name, address, city, state, and ZIP code Brigham Young University Financial Services A-153 ASB Provo, UT 84602	9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds \$	RECIPIENT'S ID number 87-0217280	
	11	12		
	13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$		
	15a Section 409A deferrals \$	15b Section 409A income \$		
Account number (see instructions) 1000016194	16 State tax withheld \$	17 State/Payer's state no	18 State income \$	

Form 1099-MISC TFPB2008_njm_090129162004 640582 (keep for your records) Department of the Treasury - Internal Revenue Service

Instructions for Recipients

Account number May show an account or other unique number the payer assigned to distinguish your account

Amounts shown may be subject to self-employment (SE) tax If your net income from self-employment is \$400 or more, you must file a return and compute your SE tax on Schedule SE (Form 1040). See Pub 334, Tax Guide for Small Business, for more information. If no income or social security and Medicare taxes were withheld and you are still receiving these payments, see Form 1040-ES, Estimated Tax for Individuals. Individuals must report as explained for box 7 below. Corporations, fiduciaries, or partnerships report the amounts on the proper line of your tax return.

Boxes 1 and 2 Report rents from real estate on Schedule E (Form 1040). If you provided significant services to the tenant, sold real estate as a business, or rented personal property as a business, report on Schedule C or C-EZ (Form 1040). For royalties on timber, coal, and iron ore, see Pub 544, Sales and Other Dispositions of Assets.

Box 3 Generally, report this amount on the "Other income" line of Form 1040 and identify the payment. The amount shown may be payments received as the beneficiary of a deceased employee, prizes, awards, taxable damages, Indian gaming profits, payments from a former employer because you are serving in the Armed Forces or the National Guard, or other taxable income. See Pub 525, Taxable and Nontaxable Income. If it is trade or business income, report this amount on Schedule C, C-EZ, or F (Form 1040).

Box 4 Shows backup withholding or withholding on Indian gaming profits. Generally, a payer must backup withhold at a 28% rate if you did not furnish your taxpayer identification number. See Form W-9, Request for Taxpayer Identification Number and Certification, for more information. Report this amount on your income tax return as tax withheld.

Box 5 An amount in this box means the fishing boat operator considers you self-employed. Report this amount on Schedule C or C-EZ (Form 1040). See Pub 334.

Box 6 For individuals, report on Schedule C or C-EZ (Form 1040).

Box 7 Shows nonemployee compensation. If you are in the trade or business of catching fish, box 7 may show cash you received for the sale of fish. If payments in this box are SE income, report this amount on Schedule C, C-EZ, or F (Form 1040), and complete Schedule SE (Form 1040). You received this form instead of Form W-2 because the payer did not consider you an employee and did not withhold income tax or social security and Medicare tax. Contact the payer if you believe this form is incorrect or has been issued in error. If you believe you are an employee and cannot get this form corrected, report the amount from box 7 on Form 1040, line 7 (or Form 1040 NR, line 8). You must also complete and attach to your return Form 8919, Uncollected Social Security and Medicare Tax on Wages.

Box 8 Shows substitute payments in lieu of dividends or tax-exempt interest received by your broker on your behalf as a result of a loan of your securities. Report on the "Other income" line of Form 1040.

Box 9 If checked, \$5,000 or more of sales of consumer products was paid to you on a buy-sell, deposit-commission, or other basis. A dollar amount does not have to be shown. Generally, report any income from your sale of these products on Schedule C or C-EZ (Form 1040).

Box 10 Report this amount on line 8 of Schedule F (Form 1040).

Box 13 Shows your total compensation of excess golden parachute payments subject to a 20% excise tax. See the Form 1040 instructions for where to report.

Box 14 Shows gross proceeds paid to an attorney in connection with legal services. Report only the taxable part as income on your return.

Box 15a Shows current year deferrals as a nonemployee under a nonqualified deferred compensation (NQDC) plan that is subject to the requirements of section 409A. Any earnings on current and prior year deferrals are also reported.

Box 15b Shows income as a nonemployee under an NQDC plan that does not meet the requirements of section 409A. This amount is also included in box 7 as nonemployee compensation. Any amount included in box 15a that is currently taxable is also included in this box. This income is also subject to a substantial additional tax to be reported on Form 1040. See "Total Tax" in the Form 1040 instructions.

Boxes 16-18 Shows state or local income tax withheld from the payments.

1099-MISC / COPY B

☐ CORRECTED (if checked)

PAYER'S name, street address, city, state, ZIP code, and telephone no Copyright Clearance Center 222 Rosewood Drive Danvers, MA 01923 (978) 646-2800	1 Rents \$	2 Royalties \$ 669 59	OMB No 1545-0115 2008 Form 1099-MISC Miscellaneous Income Copy 2 To be filed with recipient's state income tax return, when required PAYER'S federal ID number 13-2922432	
	3 Other income \$	4 Federal income tax withheld \$ 62.02		13-2922432
	5 Fishing boat proceeds \$	6 Medical and health care payments \$		13-2922432
	7 Nonemployee compensation \$	8 Substitute payments in lieu of dividends or interest \$		13-2922432
RECIPIENT'S name, address, city, state, and ZIP code Brigham Young University Financial Services A-153 ASB Provo, UT 84602	9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds \$	RECIPIENT'S ID number 87-0217280	
	11	12		
	13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$		
	15a Section 409A deferrals \$	15b Section 409A income \$		
Account number (see instructions) 1000016194	16 State tax withheld \$	17 State/Payer's state no	18 State income \$	

Form 1099-MISC TFPB2008_njm_090129162004-640582 (keep for your records) Department of the Treasury - Internal Revenue Service

☐ CORRECTED (if checked)

PAYER'S name, street address, city, state, ZIP code, and telephone no Copyright Clearance Center 222 Rosewood Drive Danvers, MA 01923 (978) 646-2800		1 Rents	2 Royalties	OMB No 1545-0115 2008 Form 1099-MISC Miscellaneous Income Copy B - For Recipient <small>This is important tax information and is being furnished to the Internal Revenue Service if you are required to file a return. A negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.</small> PAYER'S federal ID number 13-2922432
		\$	\$ 166.57	
		3 Other income	4 Federal income tax withheld	
		\$	\$ 46.64	
RECIPIENT'S name, address, city, state, and ZIP code a Brigham Young University School of Accounting Marriott School of Management Provo, UT 84602		5 Fishing boat proceeds	6 Medical and health care payments	RECIPIENT'S ID number
		\$	\$	
		7 Nonemployee compensation	8 Substitute payments in lieu of dividends or interest	
		\$	\$	
Account number (see instructions) 7000485336		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds	RECIPIENT'S ID number
		\$	\$	
		11	12	
		13 Excess golden parachute payments	14 Gross proceeds paid to an attorney	
Account number (see instructions) 7000485336		15a Section 409A deferrals	15b Section 409A income	RECIPIENT'S ID number
		\$	\$	
		16 State tax withheld	17 State/Payer's state no	
		\$	\$	
Account number (see instructions) 7000485336		18 State income	RECIPIENT'S ID number	

Form 1099-MISC

TFFPSB2008_njm_090129161902-637194

(keep for your records)

Department of the Treasury - Internal Revenue Service

Instructions for Recipients

Account number May show an account or other unique number the payer assigned to distinguish your account

Amounts shown may be subject to self-employment (SE) tax If your net income from self-employment is \$400 or more, you must file a return and compute your SE tax on Schedule SE (Form 1040). See Pub 334, Tax Guide for Small Business, for more information. If no income or social security and Medicare taxes were withheld and you are still receiving these payments, see Form 1040-ES, Estimated Tax for Individuals. Individuals must report as explained for box 7 below. Corporations, fiduciaries, or partnerships report the amounts on the proper line of your tax return.

Boxes 1 and 2 Report rents from real estate on Schedule E (Form 1040). If you provided significant services to the tenant, sold real estate as a business, or rented personal property as a business, report on Schedule C or C-EZ (Form 1040). For royalties on timber, coal, and iron ore, see Pub 544, Sales and Other Dispositions of Assets.

Box 3 Generally, report this amount on the "Other income" line of Form 1040 and identify the payment. The amount shown may be payments received as the beneficiary of a deceased employee, prizes, awards, taxable damages, Indian gaming profits, payments from a former employer because you are serving in the Armed Forces or the National Guard, or other taxable income. See Pub 525, Taxable and Nontaxable Income. If it is trade or business income, report this amount on Schedule C, C-EZ, or F (Form 1040).

Box 4 Shows backup withholding or withholding on Indian gaming profits. Generally, a payer must backup withhold at a 28% rate if you did not furnish your taxpayer identification number. See Form W-9, Request for Taxpayer Identification Number and Certification, for more information. Report this amount on your income tax return as tax withheld.

Box 5 An amount in this box means the fishing boat operator considers you self-employed. Report this amount on Schedule C or C-EZ (Form 1040). See Pub 334.

Box 6 For individuals, report on Schedule C or C-EZ (Form 1040).

Box 7 Shows nonemployee compensation. If you are in the trade or business of catching fish, box 7 may show cash you received for the sale of fish. If payments in this box are SE income, report this amount on Schedule C, C-EZ, or F (Form 1040), and complete Schedule SE (Form 1040). You received this form instead of Form W-2 because the payer did not consider you an employee and did not withhold income tax or social security and Medicare tax. Contact the payer if you believe this form is incorrect or has been issued in error. If you believe you are an employee and cannot get this form corrected, report the amount from box 7 on Form 1040, line 7 (or Form 1040 NR, line 8). You must also complete and attach to your return Form 8919, Uncollected Social Security and Medicare Tax on Wages.

Box 8 Shows substitute payments in lieu of dividends or tax-exempt interest received by your broker on your behalf as a result of a loan of your securities. Report on the "Other income" line of Form 1040.

Box 9 If checked, \$5,000 or more of sales of consumer products was paid to you on a buy-sell, deposit-commission, or other basis. A dollar amount does not have to be shown. Generally, report any income from your sale of these products on Schedule C or C-EZ (Form 1040).

Box 10 Report this amount on line 8 of Schedule F (Form 1040).

Box 13 Shows your total compensation of excess golden parachute payments subject to a 20% excise tax. See the Form 1040 instructions for where to report.

Box 14 Shows gross proceeds paid to an attorney in connection with legal services. Report only the taxable part as income on your return.

Box 15a Shows current year deferrals as a nonemployee under a nonqualified deferred compensation (NQDC) plan that is subject to the requirements of section 409A. Any earnings on current and prior year deferrals are also reported.

Box 15b Shows income as a nonemployee under an NQDC plan that does not meet the requirements of section 409A. This amount is also included in box 7 as nonemployee compensation. Any amount included in box 15a that is currently taxable is also included in this box. This income is also subject to a substantial additional tax to be reported on Form 1040. See "Total Tax" in the Form 1040 instructions.

Boxes 16-18 Shows state or local income tax withheld from the payments.

1099-MISC / COPY B

☐ CORRECTED (if checked)

PAYER'S name, street address, city, state, ZIP code, and telephone no Copyright Clearance Center 222 Rosewood Drive Danvers, MA 01923 (978) 646-2800		1 Rents	2 Royalties	OMB No 1545-0115 2008 Form 1099-MISC Miscellaneous Income Copy 2 To be filed with recipient's state income tax return, when required PAYER'S federal ID number 13-2922432
		\$	\$ 166.57	
		3 Other income	4 Federal income tax withheld	
		\$	\$ 46.64	
RECIPIENT'S name, address, city, state, and ZIP code a Brigham Young University School of Accounting Marriott School of Management Provo, UT 84602		5 Fishing boat proceeds	6 Medical and health care payments	RECIPIENT'S ID number
		\$	\$	
		7 Nonemployee compensation	8 Substitute payments in lieu of dividends or interest	
		\$	\$	
Account number (see instructions) 7000485336		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds	RECIPIENT'S ID number
		\$	\$	
		11	12	
		13 Excess golden parachute payments	14 Gross proceeds paid to an attorney	
Account number (see instructions) 7000485336		15a Section 409A deferrals	15b Section 409A income	RECIPIENT'S ID number
		\$	\$	
		16 State tax withheld	17 State/Payer's state no	
		\$	\$	
Account number (see instructions) 7000485336		18 State income	RECIPIENT'S ID number	

Form 1099-MISC

TFFPSB2008_njm_090129161902-637194

(keep for your records)

Department of the Treasury - Internal Revenue Service

Printed on Recycled Paper

Form 1099-Misc

SCISSORTAIL ENERGY LLC
1437 S BOULDER AVE STE 1500
TULSA, OK 74119-3622

January 12, 2009

918-588-5000

SCISSORTAIL ENERGY LLC FED I.D. 74-2964091

Unit: GLEN

BRIGHAM YOUNG UNIVERSITY
ATTN JIM OLSEN/LDS FOUNDATION
PO BOX 27188
PROVO, UT 84602-8888

Taxpayer I.D.
87-0217280

INSTRUCTIONS TO RECIPIENT:

!!! THIS IS IMPORTANT TAX INFORMATION !!!

THIS NOTICE IS IN LIEU OF IRS FORM 1099-MISC. THE GROSS AMOUNTS LISTED BELOW HAVE BEEN REPORTED TO THE INTERNAL REVENUE SERVICE AND TO THE APPROPRIATE STATE OFFICIALS FOR CALENDAR YEAR 2008. IF YOU ARE REQUIRED TO FILE A RETURN, A NEGLIGENCE PENALTY OR OTHER SANCTION MAY BE IMPOSED ON YOU IF THIS INCOME IS TAXABLE AND THE IRS DETERMINES THAT IT HAS NOT BEEN REPORTED.

(This form is for your records only and need not be attached to your federal Income Tax Return.)

Types: R=Royalty W=Working Interest

Owner	Type	Gross Amt	Taxes	Oklahoma Withholding	Net Amt
700829	R	1,209.29	87.00	60.47	1,061.82

	CHK DATE	CHK NO	CHK AMT
2008 PAYMENT DETAIL:	01/30/08	531354	107.56
	03/28/08	541367	133.77
	04/25/08	547034	148.13
	06/27/08	560128	161.46
	07/28/08	567198	130.74
	08/28/08	575183	107.10
	10/28/08	591237	116.17
	12/27/08	604752	156.89

Gross Royalties	- Box #2
Gross Working Interest	- Box #7
Oklahoma Withholding	- Box #16

Scott Howell

BRIGHAM YOUNG UNIVERSITY
Form 990-T
Year 2008
87-0217280
Attachment No. 4

Part IV: Line 44f - Other Payments

Federal tax withheld on Form 1099

Scissortail Energy LLC	87.00
Copyright Clearance Center	46.64
Copyright Clearance Center	62.02

195.66

BRIGHAM YOUNG UNIVERSITY

Form 990-T

Year 2008

87-0217280

Attachment No. 3

Part V: Line 1 - Foreign Bank Accounts:

Bank accounts located in the following foreign countries:

Austria
France
Israel
Spain
United Kingdom

BRIGHAM YOUNG UNIVERSITY
Form 990-T
Year 2008
87-0217280
Attachment No. 2

Software/Computer	1,957
Non-Capital Equipment & Tools	18,707
Contract Services	37,794
Supplies	34,867
Printing & Copying	199
Postage & Mailing	125
50% of Food & Entertainment	1,146
Utilities & Telephone	23,525
Advertising	35,882
Uniforms/Laundry	10,691
Employee Development	778
Rents	35,825
Insurance	-
Credit Card Charges	25,574
Travel	162
Prizes and Awards	-
Oil Depletion	248
Domestic Production Activities Deduction	2,058
Other	142,350
	<u>\$ 371,888</u>

BRIGHAM YOUNG UNIVERSITY
Form 990-T
Year 2008
87-0217280
Attachment No. 1

Part I: Line 5 - Income from Partnerships and S Corporations:

Partnership	EIN	% Ownership	Income (Loss)
Disallowed carryover from 2007			(11,430.00)
T-Splines, Inc	20-5578874	4.9742%	(1,117.00)
Procerus Technologies LC	20-0633766	2.9888%	36,321.00
Gas Drill (80-5) Associates	52-1190760	1.3180%	907.00
Advanced Composite Solutions, LLC	20-8718903	3.3926% 0	(62,642.00)
IDC Holding Company LLC	26-3829244	0.1874%	324.00
		Total	(37,637.00)
		Disallowed Carryover	37,637.00
		Net Taxable Income/Loss on Return	-

Form

8810**Corporate Passive Activity Loss and Credit Limitations**

OMB No 1545-1091

2008Department of the Treasury
Internal Revenue Service

- See separate instructions.
- Attach to the corporation's tax return (personal service corporations and closely held corporations only).

Name

BRIGHAM YOUNG UNIVERSITY

Employer identification number

87 : 0217280**Part I 2008 Passive Activity Loss****Caution:** See the instructions and complete Worksheets 1 and 2 before completing Part I.

1a Current year income (from Worksheet 2, column (a))	1a			
b Current year deductions and losses (from Worksheet 2, column (b))	1b	()
c Prior year unallowed losses (from Worksheet 2, column (c))	1c	()
d Combine lines 1a, 1b, and 1c. If the result is net income or zero, see instructions	1d			
2 Closely held corporations enter net active income and see instructions. Personal service corporations enter -0- on this line	2			
3 Unallowed passive activity deductions and losses. Combine lines 1d and 2. If the result is net income or zero, see the instructions for lines 1d and 3. Otherwise, go to line 4	3			
4 Total deductions and losses allowed. Add the income, if any, on lines 1a and 2 and enter the result (see instructions)	4			

Part II 2008 Passive Activity Credits**Caution:** See the instructions and complete Worksheet 5 before completing Part II.

5a Current year credits (from Worksheet 5, column (a))	5a	4,422		
b Prior year unallowed credits (from Worksheet 5, column (b))	5b	0		
6 Add lines 5a and 5b	6		4,422	
7 Enter the tax attributable to net passive income and net active income (see instructions)	7		0	
8 Unallowed passive activity credit. Subtract line 7 from line 6. If the result is zero or less, enter -0-	8		4,422	
9 Allowed passive activity credit. Subtract line 8 from line 6 (see instructions)	9		0	

Part III Election To Increase Basis of Credit Property

- 10** If the corporation disposed of its entire interest in a passive activity or former passive activity in a fully taxable transaction, and the corporation elects to increase the basis of credit property used in that activity by the unallowed credit that reduced the property's basis, check this box (see instructions) ► ☐
- 11** Name of passive activity disposed of ►
- 12** Description of the credit property for which the election is being made ►
- 13** Amount of unallowed credit that reduced the property's basis ► \$

For Paperwork Reduction Act Notice, see separate instructions.

Cat No 10356T

Form **8810** (2008)

Section B—Alternative Incremental Credit (continued)

38	Multiply line 34 by 3% (.03)	38		
39	Multiply line 37 by 4% (.04)	39		
40	Multiply line 36 by 5% (.05)	40		
41	Add lines 23, 38, 39, and 40	41		
42	Are you electing the reduced credit under section 280C? ► Yes <input type="checkbox"/> No <input type="checkbox"/> If "Yes," multiply line 41 by 65% (.65). If "No," enter the amount from line 41 and see the line 17 instructions for the schedule that must be attached. Members of controlled groups or businesses under common control: see instructions for the schedule that must be attached	42		

Section C—Alternative Simplified Credit. Skip this section if you are completing Section A or B.

43	Certain amounts paid or incurred to energy consortia (see the line 1 instructions)	43		
44	Basic research payments to qualified organizations (see the line 2 instructions)	44		
45	Qualified organization base period amount (see the line 3 instructions)	45		
46	Subtract line 45 from line 44. If zero or less, enter -0-	46		
47	Add lines 43 and 46	47		
48	Multiply line 47 by 20% (.20)	48		
49	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	49		
50	Cost of supplies	50		
51	Rental or lease costs of computers (see the line 7 instructions)	51		
52	Enter the applicable percentage of contract research expenses (see the line 8 instructions)	52		
53	Total qualified research expenses. Add lines 49 through 52	53		
54	Enter your total qualified research expenses for the prior 3 tax years. If you had no qualified research expenses in any one of those years, skip lines 55 and 56	54		
55	Divide line 54 by 6.0	55		
56	Subtract line 55 from line 53. If zero or less, enter -0-	56		
57	Multiply: <ul style="list-style-type: none"> • Line 56 by 12% (.12) for tax years ending before 2009, • Line 56 by 14% (.14) for tax years ending after 2008, or • Line 53 by 6% (.06) if you skipped lines 55 and 56. 	57		
58	Add lines 48 and 57	58		
59	Are you electing the reduced credit under section 280C? ► Yes <input type="checkbox"/> No <input type="checkbox"/> If "Yes," multiply line 58 by 65% (.65). If "No," enter the amount from line 58 and see the line 17 instructions for the schedule that must be attached. Members of controlled groups or businesses under common control: see instructions for the schedule that must be attached	59		

Section D—Summary

60	Enter the portion of the credit from Form 8932, line 2, that is attributable to wages that were also used to figure the credit on line 17, line 42, or line 59 (whichever applies)	60		
61	Subtract line 60 from line 17, line 42, or line 59 (whichever applies). If zero or less, enter -0-	61		
62	Credit for increasing research activities from partnerships, S corporations, estates, and trusts	62	4,422	
63	Add lines 61 and 62. Estates and trusts go to line 64; partnerships and S corporations, report this amount on Schedule K; all others, report this amount on line 1c of Form 3800	63	4,422	
64	Amount allocated to beneficiaries of the estate or trust (see instructions)	64		
65	Estates and trusts: subtract line 64 from line 63. Report the credit on line 1c of Form 3800	65		

Depreciation and Amortization
(Including Information on Listed Property)

OMB No 1545-0172

2008

Attachment
Sequence No **67**

▶ See separate instructions. ▶ Attach to your tax return.

Name(s) shown on return BRIGHAM YOUNG UNIVERSITY	Business or activity to which this form relates FORM 990-T	Identifying number 87-0217280
--	--	---

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount. See the instructions for a higher limit for certain businesses	1	\$250,000
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	\$800,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8.	9	
10	Carryover of disallowed deduction from line 13 of your 2007 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2009. Add lines 9 and 10, less line 12 ▶	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2008	17	41,283
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

Section B—Assets Placed in Service During 2008 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property		493	5 YRS.	HY	S/L	99
c 7-year property		23,468	7 YRS.	HY	S/L	3,353
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
i Nonresidential real property			27.5 yrs.	MM	S/L	
			39 yrs.	MM	S/L	
				MM	S/L	

Section C—Assets Placed in Service During 2008 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 40-year			40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instr.	22	44,735
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Part II Allowable Credit

9 Regular tax before credits:			
<ul style="list-style-type: none"> • Individuals. Enter the amount from Form 1040, line 44 or Form 1040NR, line 41 . • Corporations. Enter the amount from Form 1120, Schedule J, line 2; or the applicable line of your return • Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return 			
		9	171,948
10 Alternative minimum tax:			
<ul style="list-style-type: none"> • Individuals. Enter the amount from Form 6251, line 36 • Corporations. Enter the amount from Form 4626, line 14 • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 56 		10	0
11 Add lines 9 and 10		11	171,948
12a Foreign tax credit		12a	
b Personal credits from Form 1040, lines 48 through 54 (or Form 1040NR, lines 45 through 49)		12b	
c Credit from Form 8834		12c	
d Non-business alternative motor vehicle credit (Form 8910, line 18)		12d	
e Non-business alternative fuel vehicle refueling property credit (Form 8911, line 19)		12e	
f Add lines 12a through 12e		12f	
13 Net income tax. Subtract line 12f from line 11. If zero, skip lines 14 through 17 and enter -0- on line 18a		13	171,948
14 Net regular tax. Subtract line 12f from line 9. If zero or less, enter -0-		14	171,948
15 Enter 25% (.25) of the excess, if any, of line 14 over \$25,000 (see instructions)		15	36,737
16 Tentative minimum tax:			
<ul style="list-style-type: none"> • Individuals. Enter the amount from Form 6251, line 34 • Corporations. Enter the amount from Form 4626, line 12 • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54 		16	0
17 Enter the greater of line 15 or line 16		17	36,737
18a Subtract line 17 from line 13. If zero or less, enter -0-		18a	135,211
b For a corporation electing to accelerate the research credit, enter the bonus depreciation amount attributable to the research credit. (see instructions)		18b	0
c Add lines 18a and 18b		18c	135,211
19a Enter the smaller of line 8 or line 18c		19a	0
Individuals, estates, and trusts: See the instructions for line 19a if claiming the research credit. C corporations: See the line 19a instructions if there has been an ownership change, acquisition, or reorganization.			
b Enter the smaller of line 8 or line 18a. If you made an entry on line 18b, go to line 19c; otherwise, skip line 19c		19b	0
c Subtract line 19b from line 19a. This is the refundable amount for a corporation electing to accelerate the research credit. Include this amount on line 32g of Form 1120 (or the applicable line of your return)		19c	0

Schedule G—Investment Income of a Section 501(c)(7), (9), or (17) Organization (see instructions on page 21)

1 Description of income	2 Amount of income	3 Deductions directly connected (attach schedule)	4 Set-asides (attach schedule)	5 Total deductions and set-asides (col 3 plus col 4)
(1)				
(2)				
(3)				
(4)				
Totals	Enter here and on page 1, Part I, line 9, column (A).			Enter here and on page 1, Part I, line 9, column (B)

Schedule I—Exploited Exempt Activity Income, Other Than Advertising Income (see instructions on page 21)

1 Description of exploited activity	2 Gross unrelated business income from trade or business	3 Expenses directly connected with production of unrelated business income	4 Net income (loss) from unrelated trade or business (column 2 minus column 3) If a gain, compute cols 5 through 7	5 Gross income from activity that is not unrelated business income	6 Expenses attributable to column 5	7 Excess exempt expenses (column 6 minus column 5, but not more than column 4)
(1)						
(2)						
(3)						
(4)						
Totals	Enter here and on page 1, Part I, line 10, col (A)	Enter here and on page 1, Part I, line 10, col (B)				Enter here and on page 1, Part II, line 26

Schedule J—Advertising Income (see instructions on page 21)**Part I Income From Periodicals Reported on a Consolidated Basis**

1 Name of periodical	2 Gross advertising income	3 Direct advertising costs	4 Advertising gain or (loss) (col 2 minus col 3) If a gain, compute cols 5 through 7	5 Circulation income	6 Readership costs	7 Excess readership costs (column 6 minus column 5, but not more than column 4)
(1) Cougar Illust./Video Board	195,143	69,164				
(2)						
(3)						
(4)						
Totals (carry to Part II, line (5))	195,143	69,164	125,979			

Part II Income From Periodicals Reported on a Separate Basis (For each periodical listed in Part II, fill in columns 2 through 7 on a line-by-line basis.)

1 Name of periodical	2 Gross advertising income	3 Direct advertising costs	4 Advertising gain or (loss) (col 2 minus col 3) If a gain, compute cols 5 through 7.	5 Circulation income	6 Readership costs	7 Excess readership costs (column 6 minus column 5, but not more than column 4)
(1)						
(2)						
(3)						
(4)						
(5) Totals from Part I	195,143	69,164				
	Enter here and on page 1, Part I, line 11, col (A)	Enter here and on page 1, Part I, line 11, col (B)				Enter here and on page 1, Part II, line 27.
Totals, Part II (lines 1-5)	195,143	69,164				

Schedule K—Compensation of Officers, Directors, and Trustees (see instructions on page 22)

1 Name	2 Title	3 Percent of time devoted to business	4 Compensation attributable to unrelated business
		%	
		%	
		%	
		%	
Total. Enter here and on page 1, Part II, line 14			